

CBM-3

ANNUAL WAGE AND SALARY SUMMARY

INSTRUCTIONS

Total and Acute (including Home Health & Hospice)

NOTE: Submit only a **TOTAL** and an **ACUTE** form. The acute form is a combination of acute, home health and hospice.

The Acute form is used to determine compliance.

The **Prior FY Budget (Lines 1 a, b & c)** data is **IDENTICAL** to the CBM-3 form submitted by the hospital to establish its most recent year's rates. This is not applicable to hospitals that re-established the rates in the prior year.

The **Projected Actual (Lines 2 a, b, & c)** data includes actual and projected actual information.

NOTE: LINES 1a, 2a, and 3a – Information on these Lines are for salaries, benefits, and FTEs included on Form CBM-4 Lines 9, 10, and 11. [i.e. CBM-3 Line a (supervisory) equals CBM 4 9a + 10a + 11a and CBM-3 Line a (non-supervisory) equals 9b + 10b + 11b).

LINES 1b, 2b, and 3b – Information on these Lines are for salaries, benefits and FTEs not included on Lines 1a, 2a and 3a.

LINES 1c, 2c, and 3c – Information on these Lines are for total salaries, benefits and FTEs.

- 1- Calculate "Total Amount" of fringe benefits (FICA, unemployment insurance, workers' compensation, health insurance, etc.) and the "Percent of Wages" as a percentage of total wages for all employees.

NOTE: EMPLOYEES SELF-INSURANCE HEALTH BENEFITS MUST BE INCLUDED AT THE CHARGE LEVEL ON THE CBM-3 AND CBM-4 FORMS.

Regardless of the type of health insurance program, if the hospital provides discounts (as part of a benefit package available to **all employees**) in the form of reduced or waived co-pays or deductibles then **those discounts should be considered a fringe benefit** and, therefore, an additional expense item and **NOT** a contractual allowance. **DO NOT** put any dollar amounts on the CBM-DC for these discounts.

NOTE: *If employee discounts are not a standard benefit available to ALL employees then those discounts should be included on the CBM-DC.*

- 2- Provide total wages and fringe benefits by supervisory and non-supervisory categories.
- 3- Provide total number of employees by supervisory and non-supervisory categories with each category further divided into total number of employees on payroll and total number of FTEs.

Total number of employees on the payroll should be the average for the twelve months of the year.

NOTE: *If the hospital has physicians on its payroll, the number of these physician employees, the FTEs and the salaries and benefits are to be recorded in the supervisory category.*

- 4- Provide the average salary per FTE including fringe benefits for supervisory and non-supervisory employees.